



STATE BOARD OF EQUALIZATION

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DOUGLAS D. BELL
Executive Secretary

No. 80/92

June 12, 1980

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 15

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed by the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

The format used to summarize the legislative bills will include a brief analysis of the bill, action taken, date, and sections affected. An * following the bill number indicates an amended version of a previously reviewed bill.

The following bills have been signed by the Governor since our last Summary of Proposed Legislation letter:

- AB 2061 - Hannigan - Chapter 97, Statutes of 1980
Filing fees
- AB 2120 - McAlister - Chapter 122, Statutes of 1980
Special assessment liens
- AB 418 - Chappie - Chapter 128, Statutes of 1980
Property taxation: technical errors: validation

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk

Enclosures

SCA 46*

Author: Senator Speraw

Action: Amended in Assembly

Date: June 4, 1980

Affected Reference: Amends Subdivision (a) of Section 2 of Article XIII A of the Constitution

This measure would define "full cash value" of residential real property to mean the county assessor's valuation of the residential real property as shown on the 1975-76 tax bill under "full cash value" or thereafter, the appraised value, as defined, of residential real property newly constructed after the 1975 assessment. Appraised value is that value determined by the county assessor's most recent valuations in the county of comparable residential real property previously assessed to reflect 1975-76 full cash values.

SCA 28*

Author: Senator Alquist, et al.

Action: Amended in Assembly

Date: June 2, 1980

Affected Reference: Adds Subdivision (c) to Section 2 of Article XIII A of the Constitution

This measure would authorize the Legislature to exclude solar energy systems from the term "newly constructed" for purposes of reappraisal pursuant to the existing Constitution.

SB 1414*

Author: Senator Keene, et al.

Action: Amended in Assembly

Date: June 2, 1980

Affected Reference: Amends Sections 155.20, 2612, and 2621 of the Revenue and Taxation Code; and amends Section 2 of Chapter 49 of the Statutes of 1979

This bill would permit a board of supervisors to exempt all real property of less than \$1,500 full value from property taxes where tax revenues are less than the costs of assessing and collecting such tax. This bill would also extend such permissible exemption to personal property.

SCA 26*

Author: Senator Craven

Action: Amended in Assembly

Date: June 2, 1980

Affected Reference: Amends Section 1 of Article XIII A of the Constitution

This measure would provide an exception from the property tax limitation for interest and redemption charges on indebtedness, for the acquisition of real property, the improvements thereon, or the acquisition of tangible personal property necessary to the use of such real property, approved by 2/3 of the voters voting on the proposition on and after July 1, 1978.

SB 1736*

Author: Senator Sieroty

Action: Amended in Assembly

Date: June 4, 1980

Affected Reference: Amends Sections 10249.3, 11000, 11000.1, 11004.5, and 11011.1 and adds Sections 10249.11 and 11003.5 to the Business and Professions Code

This bill would bring "time-share projects," "time-share estates," and "time-share uses" under regulation by the Commissioner of Real Estate by including these terms within the definition of "subdivision" of real property.

SB 1640*

Author: Senator Speraw

Action: Amended in Assembly

Date: June 4, 1980

Affected Reference: Adds Section 2188.7 to the Revenue and Taxation Code

This bill would provide that whenever a community apartment project, stock cooperative, limited equity housing cooperative, or other housing cooperative requests a separate assessment, the assessor shall separately assess the individual interests held by the tenants of the project or the shareholders of the corporation if certain conditions are met.

This act will become operative for assessments made on the lien date for the 1981-82 fiscal year and thereafter but would authorize the county board of supervisors to postpone the operative date of the act for the county to the lien date for the 1982-83 fiscal year.

SB 1631*

Author: Senator Johnson

Action: Amended in Assembly

Date: June 4, 1980

Affected Reference: Amends Sections 38204, 38904, 38905 and 38906 of the Revenue and Taxation Code

This bill would alter existing appropriation by providing for subventions to each county of timber yield tax revenues obtained from within such county and eliminates the revenue guarantee for each county.

AB 2091*

Author: Assemblyman Mangers

Action: Enrolled

Date: June 2, 1980

Affected Reference: Amends Section 276 of the Revenue and Taxation Code

This bill makes various changes regarding the filing of the disabled veterans' exemption. This bill would take effect immediately as an urgency statute.

SB 180*

Author: Senator Marks

Action: Amended in Assembly

Date: June 2, 1980

Affected Reference: Various sections of various codes

This bill provides that the county assessor shall provide to the county auditor, within 30 days of the notice of filing a report which identifies the assessed valuations for a territory subject to jurisdictional changes and the tax rate area or areas in which the territory exists.

SB 2479*

Author: Assemblyman Hannigan

Action: Amended in Senate

Date: June 2, 1980

Affected Reference: Various sections of the Government Code and Revenue and Taxation Code

Amends Revenue and Taxation Code 155 affecting extension of time for performing official acts.

Adds Revenue and Taxation Code 155.3 affecting extension of time for performing official acts by the auditor or tax collector. The Controller rather than the Board will have the power to grant extensions to the above mentioned officials.

Deletes and adds Revenue and Taxation Code Section 219 to state that business inventories are exempt from taxation for the 1980-81 fiscal years and fiscal years thereafter.

Adds Revenue and Taxation Code Section 275.5 which provides a partial forgiveness provision to persons filing late claims for classifying vessels as documented vessels.

Amends Section 279.5 affecting incorrectly allowed disabled veterans' exemptions.

Amends Section 408.1 to state that data the assessor receives pursuant to Section 481 shall not be disclosed unless such data are otherwise public information. Note: Section 408.1 expired on May 1, 1980.

Adds Section 455 which prohibits the assessor from combining parcels into a single assessment if any such parcels have been sold to the state for delinquent taxes.

Amends Section 506 by increasing the interest rate to one percent per month for taxes resulting from the enrollment of certain escape assessments.

Repeals and adds Section 568 which will require that all property tax deeded to the state shall be assessed as if it were subject to taxation.

AB 2479 (Continued)

Amends Section 4836 to require assessors to notify assessees of appeals procedures if roll corrections will increase amounts of unpaid taxes.

Repeals Sections 5501 - 5602 dealing with the livestock head-day tax program; however those sections dealing with the collection of unpaid tax liabilities are not repealed.

This bill makes numerous corrections which deal with various facets of tax collection.

ACA 83*

Author: Assemblyman Lockyer

Action: Amended in Senate

Date: June 5, 1980

Affected Reference: Adds Section 2.5 to Article XIII of the Constitution

This measure would authorize the Legislature to provide for yield tax systems, as specified, for taxing minerals, including but not limited to yield tax systems for oil, gas, and other hydrocarbons, in lieu of property taxation based on the gross market value of the mineral at extraction. A yield tax rate on oil and gas properties shall not exceed 3.12 percent for oil properties and 6 percent for gas properties.

AB 2770*

Author: Assemblyman Dennis Brown, et al.

Action: Amended in Senate

Date: June 5, 1980

Affected Reference: Amends Sections 206, 214, 214.4, 251, 254, 254.5, 255, and 23774, and adds Sections 256, 256.1 and 23704.7 to the Revenue and Taxation Code

Existing law requires churches to submit to the assessor annually an affidavit giving specified information with respect to their tax exempt status. This bill would modify such requirements as specified.

This bill would further cancel delinquent taxes, for specified taxable years, of churches which failed to file claim for exemptions due to compelling religious convictions.

SCA 44*

Author: Senator Johnson, et al.

Action: Amended in Senate

Date: June 5, 1980

Affected Reference: Adds Section 5.5 to Article XIII of the Constitution

This measure would provide that whenever the Legislature, state agency, or state commission not elected by the voters of the area imposes a moratorium on the development of land, the Legislature shall exempt

SCA 44 (Continued)

the land from all taxes, fees, and assessments until the moratorium is removed. It also authorizes the refund of all taxes, fees, and assessments paid since the land was subject to a moratorium on development and would require the Legislature to reimburse each local government for revenues lost and costs incurred as a result of the exemption.